

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Marcie and Daniel Carpentier
DOCKET NO.: 06-01937.001-R-1
PARCEL NO.: 05-06-127-004

The parties of record before the Property Tax Appeal Board are Marcie and Daniel Carpentier, the appellants, and the Kendall County Board of Review.

The subject property consists of a one-story brick dwelling containing 2,188 square feet of living area that was built in 1996. Features include an unfinished basement, central air conditioning, a fireplace, a 572 square foot attached garage and a 700 square foot detached garage. The subject property is located in Yorkville, Kendall County, Illinois.

The appellants submitted before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The subject's land assessment was not contested. In support of this claim, the appellants submitted an analysis of eight suggested comparables. Three comparables are located in close proximity to the subject while five comparables are located approximately one mile from the subject. The comparables consist of one-story dwellings of brick or brick and cedar exterior construction that are from 4 to 11 years old. Features include basements, central air conditioning, and garages ranging in size from 557 to 1,139 square feet. Six comparables have a fireplace. The dwellings range in size from 1,983 to 3,384 square feet of living area and have improvement assessments ranging from \$73,369 to \$97,526 or from \$27.53 to \$37.00 per square foot of living area. The subject property has an improvement assessment of \$83,740 or \$38.27 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$108,212 was

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Kendall County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	24,472
IMPR.:	\$	78,978
TOTAL:	\$	103,450

Subject only to the State multiplier as applicable.

disclosed. In support of the subject's assessment, the board of review submitted an assessment analysis of two suggested comparables located in the subject's subdivision. One comparable was also utilized by the appellants. The comparables consist of one-story dwellings of brick or frame exterior construction that were built in 1996 and 2005. Features include basements and garages containing 528 and 852 square feet. One comparable has central air conditioning, one fireplace, and a 4,300 square foot shed. The dwellings contain 2,021 and 2,238 square feet of living area and have improvement assessments of \$75,103 to \$82,654 or \$33.56 to \$40.89 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellants argued unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have overcome this burden.

The parties submitted nine assessment comparables for the Board's consideration. The Board gave diminished weight to five comparables submitted by the appellants due to their distant proximity when compared to the subject. The Board also gave less weight to one comparable submitted by the board of review due to its considerably newer age when compared to the subject.

The Property Tax Appeal Board finds the remaining three comparables to be most similar when compared to the subject in age, size, design, features and location. One property is a common comparable used by both parties and is identical in age to the subject. The two other comparables are slightly newer in age than the subject. They have improvement assessments ranging from \$73,369 to \$84,159 or from \$33.56 to \$37.00 per square foot of living area. The common comparable has an improvement assessment of \$73,369 or \$33.56 per square foot of living area. The subject property has an improvement assessment of \$83,740 or \$38.27 per square foot of living area, which falls above the range established by the most similar assessment comparables on a per square foot basis. Thus, the Property Tax Appeal Board finds the evidence is demonstrative that the subject property was inequitably assessed by clear and convincing evidence.

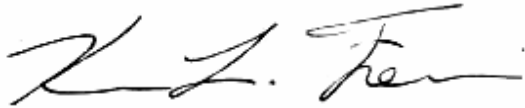
Therefore, the Board finds a reduction in the subject's improvement assessment is justified.

Based on this analysis, the Property Tax Appeal Board finds the appellants have demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence. Therefore, the Board finds the subject's assessment as established by the board of review is incorrect and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal

Docket No. 06-01937.001-R-1

Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.